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IN VACATION.

Arranging the Preliminaries.—The late Dennis Spencer, of Napa, Cal., was noted as a lawmaker, orator and lawyer.

One day there entered his office in Napa a bright-looking, well-dressed Chinaman. He took a chair and proceeded straight to the point:

"You Mr. Spencer, the big lawyer?"

"Yes."

"How much you charge to defend a Chinaman?"

"For what crime?"

"Murder."

"Five hundred dollars."

The Chinaman said he would call again.

A few days later he returned to Spencer's office, gravely placed \$500 in coin on the desk before the astonished attorney, and said:

"All lite, I kill 'im."

Spencer defended and acquitted him.—Central Law Journal.

Personal Instruction.—An old woman walked into a bank in Inverness, threw down her deposit book, and said she wished to draw all her money. Having got it, she retired to a corner of the room and counted it. She then marched up to the teller, and exclaimed: "Ay, that'll doe, ma man; jist pit it back again. I only wanted to see if it was a' richt."—Dundee News.

BOOK REVIEWS.

All book reviews are by the Editor in Chief unless otherwise expressly stated.

A Treatise on the Federal Income Tax Law of 1913—Including therein a Commentary on the Act Itself, together with an Appendix Containing the Text of the Federal Income Tax Law of October 3rd, 1913, and the Treasury Regulations in Relation Thereto, Together with Text of the Following Income Tax Enactments: Act of August 5th, 1861; Act of July 1st, 1862; Act of October 3rd, 1863; Act of June 30th, 1864; Act of March 3rd, 1865; Act of July 13th, 1866; Act of March 2nd, 1867; Act of July 14th, 1870. By Thomas Gold Frost, Ph. D. of the New York City Bar, Author of General Treatise on the Law of Guaranty Insurance; the Incorporation and Organization of Corporations; Federal Income Tax Law, etc. Albany, New York. Matthew Bender & Company. 1913.

This is a most timely and excellent work on the all absorbing "Income Tax," which at this time of the year is unusually interesting to the lawyer and layman alike. Mr. Frost's work is well done, up

to date, concise, clear and of unquestioned usefulness. We have had occasion to examine it quite frequently since it was issued and found it always helpful and easy to examine.

American and English Annotated Cases—Containing All Important Cases Selected from the Current American, Canadian and English Reports, thoroughly annotated. Editors, William McKinney and H. Noyes Greene. Volume 29 Ann. Cas. 1913 B. Edward Thompson Company, Northport, Long Island, New York. 1913. Bancroft-Whitney Company, San Francisco. 1913. Price \$5.00.

Volume 29 is as usual interesting, carefully selected, well annotated and up to date in every respect.

The note on page 473 "Authority of Agent to Warrant" is valuable and thorough.

The brief note on page 256 as to "Proof of Foreign Law as Properly Made to Court or Jury" is novel and important.

A Virginia case *Exposition Co. v. Lit Bros.*, 113 Va., p. 574, is reported and annotated.

The note on p. 444 as to "Statements by Party in Pleading in Civil Action as Privileged within Law of Libel and Slander" contains much valuable information.

The Lawyers Reports Annotated. New Series. Book 44. Burdett A. Rich and Henry P. Farnham, Editors. 1913. Rochester, New York. The Lawyers Co-Operative Publishing Company. Rochester, New York. Price, \$4.00.

We always welcome each volume of the L. R. A. (N. S.) as we seldom fail to find in it law for immediate use. The present volume went into "active engagement" the very day of its receipt and with its aid we were able to rout a very astute and able opponent.

The note on p. 733 and one supplementing it on p. 757 in regard to "Specific Performance of Contract to have Property in Consideration of Services and Support" is valuable and exceedingly full. The note on "Title Secured by One Purchasing Goods with Knowledge That He Cannot Pay for Them," is novel and interesting. Two Virginia cases are reported and annotated—*Cates v. Commonwealth*, on p. 1047, with a very brief note, and *Commonwealth v. Wellford*, on p. 419, upon the question of "Successive Tax and Retrospective Operation," which is very full and ably annotated.

"An Index to All the Law in L. R. A. Notes (1-70 L. R. A. 1-42 L. R. A. (N. S.)). The Lawyers Co-Operative Publishing Company. Rochester, N. Y. 1913.

This "little" volume—it contains 1446 pages—ought to be taken as a model for all law books. It is a "little" volume in view of the fact that the paper used, whilst perfectly opaque, is so thin that the whole 1446 pages is contained in a volume an inch and a half thick. It is little in no other respect, but crammed full of large information, or rather means to obtain full information on every law question to be found in L. R. A. Reports, old or new. We keep it right at our elbow for ready use.